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03/15/25

Cash Basis

BARDSDALE CEMETERY DISTRICT

Profit & Loss

July 2024 through February 2025

Expense	Jul '24 - Feb 25	Jul '23 - Feb 24
CEMETERY EXPENSE		
Travel	2,400.45	0.00
Merchant Discount	4,593.12	4,003.35
Gifts	1,146.70	820.85
Miscellaneous	25.00	0.00
Holiday Flowers	150.00	0.00
Website	120.00	375.95
Equipment Rental	3,637.86	2,131.19
Repairs and Maintenance		
Grounds		
Landscaping	29,271.55	10,323.00
Well Repair	3,671.04	4,182.75
Roadway	0.00	1,361.63
Pest Control	11,200.00	7,975.00
Supplies	2,895.25	1,308.93
Tree Trimming Removal	0.00	42,515.50
Total Grounds	47,037.84	67,666.81
Building		
Septic Tank	2,043.72	0.00
Building - Other	2,224.16	221.00
Total Building	4,267.88	221.00
Auto and Equipment	4,675.22	1,350.97
Total Repairs and Maintenance	55,980.94	69,238.78
Salaries		
Management	27,139.00	14,168.00
Groundsmen	44,001.96	15,535.88
Clerical	11,904.00	13,288.00
Total Salaries	83,044.96	42,991.88
Taxes and Licenses		
Payroll fees	0.00	32.98
License	974.03	917.29
Payroll Taxes	6,346.34	3,287.86
Sales Tax	3,079.00	1,491.00
Total Taxes and Licenses	10,399.37	5,729.13
Insurance		
Insurance-Workers' Comp	19,002.60	3,982.35
Health Insurance	1,237.75	7.88
Liability Insurance	4,372.61	4,367.36
Total Insurance	24,612.96	8,357.59
Fuel	2,040.34	1,802.82
Bank Charges	21.00	0.00
Dues	299.00	299.00
Office Supplies	1,565.87	3,186.98
PERS Retirement	5,532.00	5,272.53
Postage & Freight	73.00	66.00
Professional Fees		
Accounting Fees	6,000.00	5,227.87
Total Professional Fees	6,000.00	5,227.87
Telephone	1,299.29	757.80

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Ordinary Income/Expense		
Income		
CEMETERY REVENUE		
Interest Endowment	3,073.28	1,385.08
Endowment	25,900.00	26,600.00
Rent	0.00	7,500.00
Engraving	600.00	3,000.00
Contributions	0.00	100.00
Movie Site Fee	6,200.00	0.00
Saturday Fee	0.00	600.00
Flower Containers	390.00	160.00
Interest Other	741.44	0.00
Lot Sales		
Refund of Lot Sale	0.00	-1,800.00
Lot Sales - Other	101,600.00	112,600.00
Total Lot Sales	101,600.00	110,800.00
Marker Set Fee		
Refund of Marker set fee	0.00	-400.00
Marker Set Fee - Other	20,300.00	22,270.00
Total Marker Set Fee	20,300.00	21,870.00
Non-Resident Fee	6,000.00	0.00
Opening & Closing Fee	88,340.00	73,600.00
Vault Sales	39,300.00	24,535.00
Total CEMETERY REVENUE	292,444.72	270,150.08
PROPERTY TAX REVENUE		
Residual Property Taxes	2,307.36	1,919.38
Current Property Tax		
Current Secured	21,986.22	21,271.07
Current Supplemental	585.05	550.49
Current Unsecured	1,263.21	1,233.65
Total Current Property Tax	23,834.48	23,055.21
Prior Property Tax		
Prior Unsecured	70.33	0.00
Prior Supplemental	63.47	80.47
Total Prior Property Tax	133.80	80.47
Passthrough	6,501.66	5,909.86
H/O Prop & Misc	7.93	0.00
Interest - Ven Co	3,594.12	1,844.70
Penalties/Costs-Del Taxes	93.86	19.64
Special Asmt	16,757.79	16,900.13
Total PROPERTY TAX REVENUE	53,231.00	49,729.39
Total Income	345,675.72	319,879.47
Cost of Goods Sold		
Engraving	195.00	690.00
Vaults	13,564.00	4,940.00
Markers	0.00	820.00
Flower Cans	703.79	795.17
Total COGS	14,462.79	7,245.17
Gross Profit	331,212.93	312,634.30

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Utilities		
Water	2,139.26	2,281.48
Electric	7,327.01	6,389.62
Trash	4,424.01	2,371.94
Total Utilities	13,890.28	11,043.04
Total CEMETERY EXPENSE	216,832.14	161,304.76
Total Expense	216,832.14	161,304.76
Net Ordinary Income	114,380.79	151,329.54
Net Income	114,380.79	151,329.54

BARSDALE CEMETERY DISTRICT

Balance Sheet

As of February 28, 2025

Cash Basis

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
Five Star Bank	30,755.68
New Operating 5978	61,186.44
Bank of The Sierras PR	13,923.58
Endowment Fund-County	154,933.50
General Fund-County	368,710.95
Total Checking/Savings	629,510.15
Other Current Assets	
Inventory	2,766.40
Prepaid Insurance	
Prepaid Liability Insurance	2,226.39
Prepaid WC Insurance	2,918.80
Total Prepaid Insurance	5,145.19
Total Other Current Assets	7,911.59
Total Current Assets	637,421.74
Fixed Assets	
Building	45,068.03
Landscape Equipment	110,968.66
Furniture	1,881.39
Land Improvements	391,220.96
Equipment - Other	36,695.86
Equipment Transportation	22,916.00
Improvements	12,462.39
Land	173,822.00
x Less Accumulated Depr.	-186,799.00
Total Fixed Assets	608,236.29
TOTAL ASSETS	1,245,658.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	
Federal Taxes (941/944)	1,396.20
CA PIT / SDI	162.46
Total Payroll Liabilities	1,558.66
Total Other Current Liabilities	1,558.66
Total Current Liabilities	1,558.66
Total Liabilities	1,558.66
Equity	
General Fund Equity	309,789.61
Endowment Fund EQ	
Endowment Fund	131,551.50
Endowment Fund Earnings	18,106.32
Total Endowment Fund EQ	149,657.82
Retained Earnings	671,875.38
Net Income	112,776.56
Total Equity	1,244,099.37
TOTAL LIABILITIES & EQUITY	1,245,658.03